

Form F-66 (IA-2) (5-8-2013)					
<div>STATE OF IOWA</div> <div>2013</div> <div>FINANCIAL REPORT</div> <div>FISCAL YEAR ENDED</div> <div>JUNE 30, 2013</div> <div>CITY OF _____, IOWA</div> <div>DUE: December 1, 2013</div>		<div>16202800900000</div> <div>CITY OF MANCHESTER</div> <div>208 E. MAIN ST.</div> <div>MANCHESTER, IA 52057</div> <div>(Please correct any error in name, address, and ZIP Code)</div>			
WHEN COMPLETED, PLEASE RETURN TO	Mary Mosiman, CPA Auditor of State State Capitol Building Des Moines, IA 50319-0004	NOTE - The information supplied in this report will be shared by the Iowa State Auditor's Office, the U.S. Census Bureau, various public interest groups, and State and federal agencies.			
ALL FUNDS					
Item description		Governmental (a)	Proprietary (b)	Total actual (c)	Budget (d)
Revenues and Other Financing Sources					
Taxes levied on property		2,388,776		2,388,776	2,481,595
Less: Uncollected property taxes-levy year		0		0	0
Net current property taxes		2,388,776		2,388,776	2,481,595
Delinquent property taxes		0		0	0
TIF revenues		482,885		482,885	487,951
Other city taxes		548,979	0	548,979	538,000
Licenses and permits		33,969	0	33,969	31,955
Use of money and property		39,948	20,907	60,855	54,225
Intergovernmental		1,818,577	171,404	1,989,981	3,218,239
Charges for fees and service		452,175	1,895,040	2,347,215	2,430,022
Special assessments		122,288	19,487	141,775	107,000
Miscellaneous		313,762	82,358	396,120	383,295
Other financing sources		6,282,081	2,210,420	8,492,501	8,784,142
Total revenues and other sources		12,483,440	4,399,616	16,883,056	18,516,424
Expenditures and Other Financing Uses					
Public safety		1,349,988	0	1,349,988	1,434,581
Public works		1,002,426	0	1,002,426	1,084,877
Health and social services		0	0	0	0
Culture and recreation		945,003	0	945,003	997,369
Community and economic development		291,463	0	291,463	328,225
General government		1,241,755	0	1,241,755	1,292,459
Debt service		1,887,366	0	1,887,366	1,913,059
Capital projects		1,731,626	0	1,731,626	3,736,735
Total governmental activities expenditures		8,449,627	0	8,449,627	10,787,305
Business type activities		0	2,237,735	2,237,735	2,326,413
Total ALL expenditures		8,449,627	2,237,735	10,687,362	13,113,718
Other financing uses, including transfers out		4,503,920	1,415,143	5,919,063	6,384,142
Total ALL expenditures/And other financing uses		12,953,547	3,652,878	16,606,425	19,497,860
Excess revenues and other sources over (Under) Expenditures/And other financing uses		-470,107	746,738	276,631	-981,436
Beginning fund balance July 1, 2012		2,229,303	1,638,042	3,867,345	3,163,913
Ending fund balance June 30, 2013		1,759,196	2,384,780	4,143,976	2,182,477
Note - These balances do not include \$ _____ held in non-budgeted internal service funds; \$ _____ held in Pension Trust Funds; \$ _____ held in Private Purpose Trust funds and \$ _____ held in agency funds which were not budgeted and are not available for city operations.					
Indebtedness at June 30, 2013		Amount - Omit cents	Indebtedness at June 30, 2013		Amount - Omit cents
General obligation debt		\$ 6,625,000	Other long-term debt		\$ 0
Revenue debt		\$ 5,916,862	Short-term debt		\$ 0
TIF Revenue debt		\$ 0	General obligation debt limit		\$ 13,470,630
CERTIFICATION					
THE FOREGOING REPORT IS CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF					
Signature of city clerk			Date Published/Posted	Mark (x) one <input checked="" type="checkbox"/> Date Published <input type="checkbox"/> Date Posted	
Printed name of city clerk Erin Learn			Telephone →	Area Code 563	Number 927-3636
Signature of Mayor or other City official (Name and Title)			Date signed 11/13/2013		
PLEASE PUBLISH THIS PAGE ONLY					

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2013			CITY OF MANCHESTER			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS Indicate by placing an X in the appropriate box on this sheet ONLY					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
1	Section A - TAXES											1
2	Taxes levied on property	1,327,919	441,235		619,622			2,388,776			2,388,776	2
3	Less: Uncollected property taxes - Levy year							0			0	3
4	Net current property taxes	1,327,919	441,235		619,622	0	0	2,388,776		T01	2,388,776	4
5	Delinquent property taxes							0		T01	0	5
6	Total property tax	1,327,919	441,235		619,622	0	0	2,388,776			2,388,776	6
7	TIF revenues			482,885				482,885		T01	482,885	7
	Other city taxes											
8	Utility tax replacement excise taxes							0		T15	0	8
9	Utility franchise tax (Chapter 364.2, Code of Iowa)	34,417						34,417		T15	34,417	9
10	Parimutuel wager tax							0		C30	0	10
11	Gaming wager tax							0		C30	0	11
12	Mobile home tax	1,859	619		792			3,270		T19	3,270	12
13	Hotel/motel tax	58,548						58,548		T19	58,548	13
14	Other local option taxes		452,744					452,744		T09	452,744	14
15	TOTAL OTHER CITY TAXES	94,824	453,363	0	792	0	0	548,979	0		548,979	15
16	Section B - LICENSES AND PERMITS	33,969						33,969		T29	33,969	16
17	Section C - USE OF MONEY AND PROPERTY											17
18	Interest	18,880	9,346	3,786	554	802		33,368	4,283	U20	37,651	18
19	Rents and royalties	6,580						6,580	16,624	U40	23,204	19
20	Other miscellaneous use of money and property							0		U20	0	20
21								0			0	21
22	TOTAL USE OF MONEY AND PROPERTY	25,460	9,346	3,786	554	802	0	39,948	20,907		60,855	22
23												23
24	Section D - INTERGOVERNMENTAL											24
25												25
26	Federal grants and reimbursements											26
27	Federal grants	12,432				594,517		606,949		B89	606,949	27
28	Community development block grants	400,000				20,124		420,124		B50	420,124	28
29	Housing and urban development							0		B50	0	29
30	Public assistance grants							0		B79	0	30
31	Payment in lieu of taxes							0		B30	0	31
32								0			0	32
33	Total Federal grants and reimbursements	412,432	0	0	0	614,641	0	1,027,073	0		1,027,073	33
34												34
35												35
36												36
37												37
38												38
39												39
40												40

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Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF MANCHESTER			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
41	Section D - INTERGOVERNMENTAL - Continued											41
42												42
43	State shared revenues											43
44	Road use taxes							0		C46	0	44
45												45
46												46
47												47
48	Other state grants and reimbursements											48
49	State grants		5,541					5,541	171,404	C89	176,945	49
50	Iowa Department of Transportation	28,693	495,972					524,665		C89	524,665	50
51	Iowa Department of Natural Resources							0		C89	0	51
52	Iowa Department of Economic Development							0		C89	0	52
53	CEBA grants							0		C89	0	53
54								0		C89	0	54
55								0			0	55
56								0			0	56
57								0			0	57
58								0			0	58
59								0			0	59
60	Total state	28,693	501,513	0	0	0	0	530,206	171,404		701,610	60
61												61
62	Local grants and reimbursements											62
63	County contributions	167,972						167,972			167,972	63
64	Library service	29,836						29,836		D89	29,836	64
65	Township contributions	58,490						58,490		D89	58,490	65
66	Fire/EMT service							0		D89	0	66
67	Community Promotion Grant					5,000		5,000		D89	5,000	67
68								0			0	68
69								0			0	69
70	Total local grants and reimbursements	256,298	0	0	0	5,000	0	261,298	0		261,298	70
71	TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)	697,423	501,513	0	0	619,641	0	1,818,577	171,404		1,989,981	71
72	Section E - CHARGES FOR FEES AND SERVICE											72
73	Water							0	766,158	A91	766,158	73
74	Sewer							0	1,128,882	A8Ø	1,128,882	74
75	Electric							0		A92	0	75
76	Gas							0		A93	0	76
77	Parking							0		A6Ø	0	77
78	Airport							0		AØ1	0	78
79	Landfill/garbage	278,136						278,136		A81	278,136	79
80	Hospital							0		A36	0	80

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF MANCHESTER			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
81	Section E - CHARGES FOR FEES AND SERVICE - Continued											81
82	Transit							0		A94	0	82
83	Cable TV	170						170		T15	170	83
84	Internet							0		A03	0	84
85	Telephone							0		A03	0	85
86	Housing authority							0		A50	0	86
87	Storm water							0		A80	0	87
88	Other:											88
89	Nursing home							0		A89	0	89
90	Police service fees	2,629						2,629		A89	2,629	90
91	Prisoner care							0		A89	0	91
92	Fire service charges							0		A89	0	92
93	Ambulance charges							0		A89	0	93
94	Sidewalk street repair charges							0		A44	0	94
95	Housing and urban renewal charges	1,675						1,675		A50	1,675	95
96	River port and terminal fees							0		A87	0	96
97	Public scales							0		A89	0	97
98	Cemetery charges							0		A03	0	98
99	Library charges							0		A89	0	99
100	Park, recreation, and cultural charges	102,754	4,850					107,604		A61	107,604	100
101	Animal control charges	430						430		A89	430	101
102	Other charges - <i>Specify</i>							0			0	102
103	Compost site, Copies	61,531						61,531			61,531	103
104	TOTAL CHARGES FOR SERVICE	447,325	4,850	0	0	0	0	452,175	1,895,040		2,347,215	104
105												105
106	Section F - SPECIAL ASSESSMENTS					122,288		122,288	19,487	U01	141,775	106
107	Section G - MISCELLANEOUS											107
108	Contributions	36	93,335			15,545		108,916	70,020	U99	178,936	108
109	Deposits and sales/fuel tax refunds							0		U99	0	109
110	Sale of property and merchandise	63,062						63,062		U11	63,062	110
111	Fines	21,430						21,430		U30	21,430	111
112	Internal service charges							0		NR	0	112
113	Other miscellaneous - <i>Specify</i>							0			0	113
114	Refunds/Reimbursements	101,351						101,351	12,165		113,516	114
115	Nuisance Enforcement	4,296						4,296	173		4,469	115
116	Loan Repayment		5,566			6,565		12,131			12,131	116
117	Tax Pro-ration					2,576		2,576			2,576	117
118								0			0	118
119								0			0	119
120	TOTAL MISCELLANEOUS	190,175	98,901	0	0	24,686	0	313,762	82,358		396,120	120

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2013 -- Continued	CITY OF MANCHESTER					<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
121	TOTAL ALL REVENUES (Sum of lines 6, 7, 15,16,22 71, 104, 106, and 120)	2,817,095	1,509,208	486,671	620,968	767,417	0	6,201,359	2,189,196		8,390,555	121
122												122
123	Section H - OTHER FINANCING SOURCES											123
124	Proceeds of capital asset sales							0		NR	0	124
125	Proceeds of long-term debt <i>(Excluding TIF internal borrowing)</i>				1,785,666			1,785,666	787,772	NR	2,573,438	125
126	Proceeds of anticipatory warrants or other short-term debt							0		A89	0	126
127	<i>Regular transfers in and interfund loans</i>	741,096	433,746		847,761	1,545,000		3,567,603	1,422,648		4,990,251	127
128	<i>Internal TIF loans and transfers in</i>		475,000		373,812	80,000		928,812			928,812	128
129								0			0	129
130								0			0	130
131	TOTAL OTHER FINANCING SOURCES	741,096	908,746	0	3,007,239	1,625,000	0	6,282,081	2,210,420		8,492,501	131
132	TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)	3,558,191	2,417,954	486,671	3,628,207	2,392,417	0	12,483,440	4,399,616		16,883,056	132
133												133
134	Beginning fund balance July 1, 2012	1,191,333	1,180,970	624,563	131,042	-898,605	0	2,229,303	1,638,042		3,867,345	134
135												135
136	TOTAL REVENUES AND OTHER FINANCING SOURCES <i>(Sum of lines 132 and 134)</i>	4,749,524	3,598,924	1,111,234	3,759,249	1,493,812	0	14,712,743	6,037,658		20,750,401	136
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Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013			CITY OF MANCHESTER			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
1	Section A — PUBLIC SAFETY											1
2	Police department/Crime prevention — Current operation	1,109,680	7,938					1,117,618		E62	1,117,618	2
3	Purchase of land and equipment							0		G62	0	3
4	Construction							0		F62	0	4
5	Jail — Current operation							0		E04	0	5
6	Purchase of land and equipment							0		G04	0	6
7	Construction							0		F04	0	7
8	Emergency management — Current operation	63,626						63,626		E89	63,626	8
9	Purchase of land and equipment							0		G89	0	9
10	Flood control — Current operation							0		E59	0	10
11	Purchase of land and equipment							0		G59	0	11
12	Construction							0		F59	0	12
13	Fire department — Current operation	161,919						161,919		E24	161,919	13
14	Purchase of land and equipment							0		G24	0	14
15	Construction							0		F24	0	15
16	Ambulance — Current operation							0		E32	0	16
17	Purchase of land and equipment							0		G32	0	17
18	Building inspections — Current operation							0		E66	0	18
19	Purchase of land and equipment							0		G66	0	19
20	Construction							0		F66	0	20
21	Miscellaneous protective services — Current operation							0		E66	0	21
22	Purchase of land and equipment							0		G66	0	22
23	Construction							0		F66	0	23
24	Animal control — Current operation	6,825						6,825		E32	6,825	24
25	Purchase of land and equipment							0		G32	0	25
26	Construction							0		F32	0	26
27	Other public safety — Current operation							0		E89	0	27
28	Purchase of land and equipment							0		G89	0	28
29								0			0	29
30								0			0	30
31								0			0	31
32								0			0	32
33								0			0	33
34								0			0	34
35								0			0	35
36								0			0	36
37								0			0	37
38								0			0	38
39								0			0	39
40	TOTAL PUBLIC SAFETY	1,342,050	7,938	0	0	0	0	1,349,988			1,349,988	40

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF MANCHESTER			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
41	Section B — PUBLIC WORKS											41
42	Roads, bridges, sidewalks — Current operation	92,871	377,491					470,362		E44	470,362	42
43	Purchase of land and equipment	66,594						66,594		G44	66,594	43
44	Construction							0		F44	0	44
45	Parking meter and off-street — Current operation							0		E60	0	45
46	Purchase of land and equipment							0		G60	0	46
47	Construction							0		F60	0	47
48	Street lighting — Current operation							0		E44	0	48
49	Traffic control safety — Current operation		26,245					26,245		E44	26,245	49
50	Purchase of land and equipment							0		G44	0	50
51	Construction							0		F44	0	51
52	Snow removal — Current operation		85,409					85,409		E44	85,409	52
53	Purchase of land and equipment							0		G44	0	53
54	Highway engineering — Current operation							0		E44	0	54
55	Purchase of land and equipment							0		G44	0	55
56	Construction							0		F44	0	56
57	Street cleaning — Current operation		12,498					12,498		E81	12,498	57
58	Purchase of land and equipment							0		G81	0	58
59	Airport (if not an enterprise) — Current operation	59,671						59,671		E01	59,671	59
60	Purchase of land and equipment							0		G01	0	60
61	Construction							0		F01	0	61
62	Garbage (if not an enterprise) — Current operation	281,647						281,647		E81	281,647	62
63	Purchase of land and equipment							0		G81	0	63
64	Construction							0		F81	0	64
65	Other public works — Current operation							0		E89	0	65
66	Purchase of land and equipment							0		G89	0	66
67	Construction							0		F89	0	67
68								0			0	68
69								0			0	69
70								0			0	70
71								0			0	71
72								0			0	72
73								0			0	73
74								0			0	74
75								0			0	75
76								0			0	76
77								0			0	77
78								0			0	78
79								0			0	79
80	TOTAL PUBLIC WORKS	500,783	501,643	0	0	0	0	1,002,426			1,002,426	80

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF MANCHESTER			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
81	Section C — HEALTH AND SOCIAL SERVICES											81
82	Welfare assistance — Current operation							0		E79	0	82
83	Purchase of land and equipment							0		G79	0	83
84	City hospital — Current operation							0		E36	0	84
85	Purchase of land and equipment							0		G36	0	85
86	Construction							0		F36	0	86
87	Payments to private hospitals — Current operation							0		E36	0	87
88	Health regulation and inspections — Current operation							0		E32	0	88
89	Purchase of land and equipment							0		G32	0	89
90	Construction							0		F32	0	90
91	Water, air, and mosquito control — Current operation							0		E32	0	91
92	Purchase of land and equipment							0		G32	0	92
93	Construction							0		F32	0	93
94	Community mental health — Current operation							0		E32	0	94
95	Purchase of land and equipment							0		G32	0	95
96	Construction							0		F32	0	96
97	Other health and social services — Current operation							0		E79	0	97
98	Purchase of land and equipment							0		G79	0	98
99	Construction							0		F79	0	99
100								0			0	100
101								0			0	101
102								0			0	102
103	TOTAL HEALTH AND SOCIAL SERVICES	0	0	0	0	0	0	0			0	103
104												104
105												105
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109												109
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119												119
120												120

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF MANCHESTER			<div> <input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS </div>					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
121	Section D — CULTURE AND RECREATION											121
122	Library services — Current operation	348,282	4,501					352,783		E52	352,783	122
123	Purchase of land and equipment							0		G52	0	123
124	Construction							0		F52	0	124
125	Museum, band, theater — Current operation							0		E61	0	125
126	Purchase of land and equipment							0		G61	0	126
127	Parks — Current operation	387,072	45,668					432,740		E61	432,740	127
128	Purchase of land and equipment							0		G61	0	128
129	Construction							0		F61	0	129
130	Recreation — Current operation	112,937	17,242					130,179		E61	130,179	130
131	Purchase of land and equipment							0		G61	0	131
132	Construction							0		F61	0	132
133	Cemetery — Current operation							0		E03	0	133
134	Purchase of land and equipment							0		G03	0	134
135	Community center, zoo, marina, and auditorium							0		E61	0	135
136	Other culture and recreation	29,301						29,301		E61	29,301	136
137	Purchase of land and equipment							0		G61	0	137
138	Construction							0		F61	0	138
139	TOTAL CULTURE AND RECREATION	877,592	67,411	0	0	0	0	945,003			945,003	139
140	Section E — COMMUNITY AND ECONOMIC DEVELOPMENT											140
141	Community beautification — Current operation	64,397						64,397		E89	64,397	141
142	Purchase of land and equipment							0		G89	0	142
143	Economic development — Current operation	94,472		40,303				134,775		E89	134,775	143
144	Purchase of land and equipment							0		G89	0	144
145	Housing and urban renewal — Current operation		2,669					2,669		E50	2,669	145
146	Purchase of land and equipment							0		G50	0	146
147	Construction							0		F50	0	147
148	Planning and zoning — Current operation	89,622						89,622		E29	89,622	148
149	Purchase of land and equipment							0		G29	0	149
150	Other community and economic development — Current operation							0		E89	0	150
151	Purchase of land and equipment							0		G89	0	151
152	Construction							0		F89	0	152
153	TIF Rebates							0		E89	0	153
154	TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT	248,491	2,669	40,303	0	0	0	291,463			291,463	154
155	<div>TIF Rebates are expended out of the TIF Special Revenue Fund within the Community and Economic Development program's activity "Other"</div>											155
156												156
157												157
158												158

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF MANCHESTER			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
159	Section F — GENERAL GOVERNMENT											159
160	Mayor, council and city manager — Current operation	192,414						192,414		E29	192,414	160
161	Purchase of land and equipment							0		G29	0	161
162	Clerk, Treasurer, financial administration — Current operation							0		E23	0	162
163	Purchase of land and equipment							0		G23	0	163
164	Elections — Current operation							0		E89	0	164
165	Purchase of land and equipment							0		G89	0	165
166	Legal services and city attorney — Current operation							0		E25	0	166
167	Purchase of land and equipment							0		G25	0	167
168	City hall and general buildings — Current operation							0		E31	0	168
169	Purchase of land and equipment							0		G31	0	169
170	Construction							0		F31	0	170
171	Tort liability — Current operation							0		E89	0	171
172	Other general government — Current operation	407,774	641,567					1,049,341		E89	1,049,341	172
173	Purchase of land and equipment							0		G89	0	173
174								0			0	174
175								0			0	175
176	TOTAL GENERAL GOVERNMENT	600,188	641,567	0	0	0	0	1,241,755			1,241,755	176
177	Section G — DEBT SERVICE				1,887,366			1,887,366			1,887,366	177
178								0			0	178
179								0			0	179
180								0			0	180
181								0			0	181
182	TOTAL DEBT SERVICE	0	0	0	1,887,366	0	0	1,887,366			1,887,366	182
183	Section H — REGULAR CAPITAL PROJECTS — Specify										0	183
184	Capital Projects; Downtown Incentive; Whitewater Park; Bikeway/					1,731,626		1,731,626			1,731,626	184
185	Walkway, Street Improvements, CDBG Housing Grants, Street							0			0	185
186	Projects, FEMA Property Acquisitions							0			0	186
187	Subtotal Regular Capital Projects	0	0	0	0	1,731,626	0	1,731,626			1,731,626	187
188	— TIF CAPITAL PROJECTS — Specify										0	188
189								0			0	189
190								0			0	190
191								0			0	191
192	Subtotal TIF Capital Projects	0	0	0	0	0	0	0			0	192
193	TOTAL CAPITAL PROJECTS	0	0	0	0	1,731,626	0	1,731,626			1,731,626	193
194	TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES	3,569,104	1,221,228	40,303	1,887,366	1,731,626	0	8,449,627			8,449,627	194
195	(Sum of lines 40, 80, 103, 139, 154, 176, 182, 193)											195
196												196

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF MANCHESTER			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS							
Line No.	Item description	General (a)	Special revenue (b)	TIF Special revenue (c)	Debt service (d)	Capital projects (e)	Permanent Fund (f)	Total current governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (h)) (i)	Line No.		
197	Section I — BUSINESS TYPE ACTIVITIES											197		
198	Water — Current operation										715,606	E91	715,606	198
199	Purchase of land and equipment											G91	0	199
200	Construction											F91	0	200
201	Sewer and sewage disposal — Current operation										469,108	E80	469,108	201
202	Purchase of land and equipment											G80	0	202
203	Construction											F80	0	203
204	Electric — Current operation											E92	0	204
205	Purchase of land and equipment											G92	0	205
206	Construction											F92	0	206
207	Gas Utility — Current operation											E93	0	207
208	Purchase of land and equipment											G93	0	208
209	Construction											F93	0	209
210	Parking — Current operation											E60	0	210
211	Purchase of land and equipment											G60	0	211
212	Construction											F60	0	212
213	Airport — Current operation											E01	0	213
214	Purchase of land and equipment											G01	0	214
215	Construction											F01	0	215
216	Landfill/Garbage — Current operation											E81	0	216
217	Purchase of land and equipment											G81	0	217
218	Construction											F81	0	218
219	Hospital — Current operation											E36	0	219
220	Purchase of land and equipment											G36	0	220
221	Construction											F36	0	221
222	Transit — Current operation											E94	0	222
223	Purchase of land and equipment											G94	0	223
224	Construction											F94	0	224
225	Cable TV, telephone, Internet — Current operation											E03	0	225
226	Purchase of land and equipment											G03	0	226
227	Housing authority — Current operation											E50	0	227
228	Purchase of land and equipment											G50	0	228
229	Construction											F50	0	229
230	Storm water — Current operation											E80	0	230
231	Purchase of land and equipment											G80	0	231
232	Construction											F80	0	232
233														233
234														234
235														235
236														236

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 -- Continued	CITY OF MANCHESTER					<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
237	Section I — BUSINESS TYPE ACTIVITIES — Cont.											237
238	Other business type — Current operation									E89	0	238
239	Purchase of land and equipment									G89	0	239
240	Construction									F89	0	240
241												241
242	Enterprise Debt Service										0	242
243	Enterprise Capital Projects								631,123		631,123	243
244	Enterprise TIF Capital Projects								421,898		421,898	244
245	Internal service funds — <i>Specify</i>											245
246											0	246
247											0	247
248											0	248
249											0	249
250											0	250
251	TOTAL BUSINESS TYPE ACTIVITIES								2,237,735		2,237,735	251
252												252
253	TOTAL EXPENDITURES (Sum of lines 194 and 251)	3,569,104	1,221,228	40,303	1,887,366	1,731,626	0	8,449,627	2,237,735		10,687,362	253
254	Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT									NE		254
255	Regular transfers out	120,024	1,675,084		1,700,000	80,000		3,575,108	1,415,143		4,990,251	255
256	Internal TIF loans/repayments and transfers out			928,812				928,812			928,812	256
257								0			0	257
258	TOTAL OTHER FINANCING USES	120,024	1,675,084	928,812	1,700,000	80,000	0	4,503,920	1,415,143		5,919,063	258
259	TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 253 and 258)	3,689,128	2,896,312	969,115	3,587,366	1,811,626	0	12,953,547	3,652,878		16,606,425	259
260												260
261	Ending fund balance June 30, 2013:											261
262	Governmental:											262
263	Nonspendable							0			0	263
264	Restricted		740,416	98,684	110,455	-61,026		888,529			888,529	264
265	Committed	28,829	187,117			187,664		403,610			403,610	265
266	Assigned	238,604	209,247			990,216		1,438,067			1,438,067	266
267	Unassigned	330,542				-237,964		92,578			92,578	267
268	Total Governmental	597,975	1,136,780	98,684	110,455	878,890	0	2,822,784			2,822,784	268
269	Proprietary								2,384,780		2,384,780	269
270	Total ending fund balance June 30, 2013	1,060,396	702,612	142,119	171,883	-317,814	0	1,759,196	2,384,780		4,143,976	270
271	TOTAL REQUIREMENTS (Sum of lines 259 and 270)	4,749,524	3,598,924	1,111,234	3,759,249	1,493,812	0	14,712,743	6,037,658		20,750,401	271
272												272

Part III

INTERGOVERNMENTAL EXPENDITURES

CITY OF MANCHESTER

Please report below expenditures made to the State or to other local governments on a reimbursement or cost sharing basis. Include these expenditures in part II. *Enter amount, omit cents.*

Purpose	Amount paid to other local governments	Purpose	Amount paid to State
Correction.....	M05 \$	Highways.....	L44 \$
Health.....	M32	All other.....	L89 \$
Highways.....	M44		
Transit subsidies.....	M94		
Libraries.....	M52		
Police protection.....	M62		
Sewerage.....	M80		
Sanitation.....	M81		
All other.....	M89 \$ \$		

Part IV

SALARIES AND WAGES

Report here the total salaries and wages paid to all employees of your government before deductions of social security, retirement, etc. Include also salaries and wages paid to employees of any utility owned and operated by your government, as well as salaries and wages of municipal employees charged to construction projects.

		Amount - Omit cents	
	Z00 \$	1,852,720	

Part V

DEBT OUTSTANDING, ISSUED, AND RETIRED

A. Long-term debt		Debt during the fiscal year		Debt Outstanding JUNE 30, 2013				
Purpose	Debt outstanding JULY 1, 2012 (a)	Issued (b)	Retired (c)	General obligation (d)	TIF revenue (e)	Revenue (f)	Other (g)	Interest paid this year (h)
1. Water utility	19U \$ 1,409,000	29U \$	39U \$	49U \$ 450,000	49U \$	49U \$ 718,862	49U \$	I91 \$ 25,217
2. Sewer utility	19U 5,443,000	29U	39U	49U	49U	49U 5,198,000	49U	I89 163,290
3. Electric utility	19U	29U	39U	49U	49U	49U		I92
4. Gas utility	19U	29U	39U	49U	49U	49U		I93
5. Transit-bus	19U	29U	39U	49U	49U	49U		I94
6. Industrial Revenue	19T	24T	34T		44T	44T		I89
7. Mortgage revenue	19T	24T	34T		44T	44T		I89
8. TIF revenue	19U	29U	39U	49U	49U	49U	49U	I89
Other-Specify	19U	29U	39U	49U	49U	49U	49U	I89
9. GO Str & Refi	2,970,000			2,445,000				97,440
GO Streets (2005)	19U 895,000	29U	39U 895,000	49U 0	49U	49U	49U	I89 32,375
GO Streets & Ec Dev (2007)	19U 465,000	29U	39U	395,000	49U	49U	49U	I89 18,275
GO Fire Station (2008)	19U 658,000	29U	39U	620,000	49U	49U	49U	I89 25,333
GO Str & Refi (2013)	19U 0	29U 1,795,000	39U	1,795,000	49U	49U	49U	I89 0
GO Capital Projects (2012)	19U 1,000,000	29U	39U	920,000	49U	49U	49U	I89 11,306
Total long-term debt	12,840,000	1,795,000	895,000	6,625,000	0	5,916,862	0	373,236

B. Short-term debt

Amount - Omit cents

Outstanding as of JULY 1, 2012	61V \$	
Outstanding as of JUNE 30, 2013	64V \$	

Part VI

DEBT LIMITATION FOR GENERAL OBLIGATION BONDS

Click to visit DOM Valuation WEBSITE. 100% VAL BY INDIVIDUAL LEVY AUTHORITY

Actual valuation -- January 1, 2011

	\$	269,412,603	x .05 = \$	13,470,630
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Part VII

CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2013

Type of asset	Amount - Omit cents					
	Bond and interest funds (a)	Bond construction funds (b)	Pension/retirement funds (c)	all other funds funds (d)	Total (e)	
Cash and investments - Include cash on hand, CD's, time, checking and savings deposits, Federal securities, Federal agency securities, State and local government securities, and all other securities. Exclude value of real property.	W01	W31	W61			
	\$	439,976	\$			
				3,704,000	4,143,976	

REMARKS

V98

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